

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>LISBON</div> <div>CITY OF LISBON, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16205701000000</div> <div>City of Lisbon</div> <div>115 N Washington St, P.O. Box 68</div> <div>Lisbon, IA 52253</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		956,805		956,805	918,638
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		956,805		956,805	918,638
Delinquent property taxes		0		0	
TIF revenues		149,887		149,887	160,674
Other city taxes		283,624	0	283,624	300,376
Licenses and permits		27,116	0	27,116	29,400
Use of money and property		12,327	779	13,106	3,525
Intergovernmental		502,113	0	502,113	871,532
Charges for fees and service		47,435	797,017	844,452	935,614
Special assessments		9,196	0	9,196	10,000
Miscellaneous		80,658	0	80,658	287,498
Other financing sources		1,633,731	0	1,633,731	1,586,522
Total revenues and other sources		3,702,892	797,796	4,500,688	5,103,779
Expenditures and Other Financing Uses					
Public safety		380,326	0	380,326	392,063
Public works		279,431	0	279,431	323,776
Health and social services		0	0	0	
Culture and recreation		230,351	0	230,351	266,252
Community and economic development		99,663	0	99,663	109,497
General government		360,495	0	360,495	535,230
Debt service		409,827	0	409,827	421,029
Capital projects		612,632	0	612,632	1,176,660
Total governmental activities expenditures		2,372,725	0	2,372,725	3,224,507
Business type activities		0	634,615	634,615	688,319
Total ALL expenditures		2,372,725	634,615	3,007,340	3,912,826
Other financing uses, including transfers out		1,095,860	208,871	1,304,731	1,586,522
Total ALL expenditures/And other financing uses		3,468,585	843,486	4,312,071	5,499,348
Excess revenues and other sources over (Under) Expenditures/And other financing uses		234,307	-45,690	188,617	-395,569
Beginning fund balance July 1, 2014		892,998	193,944	1,086,942	880,279
Ending fund balance June 30, 2015		1,127,305	148,254	1,275,559	484,710
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt		\$ 0	Other long-term debt	\$ 0	
Revenue debt		\$ 0	Short-term debt	\$ 0	
TIF Revenue debt		\$ 0	General obligation debt limit		\$ 6,409,562
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			10/29/2015	<input checked="" type="checkbox"/> Date Published	
					<input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone	Area Code	Number	Extension
Connie Meier			319-455-2459		
Signature of Mayor or other City official (Name and Title)				Date signed	
				10/26/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF LISBON						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	576,084	214,126		166,595			956,805			956,805	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	576,084	214,126		166,595	0		956,805		T01	956,805	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	576,084	214,126		166,595	0	0	956,805			956,805	6				
7	TIF revenues			149,887				149,887		T01	149,887	7				
8	Other city taxes							0		T15	0	8				
9	Utility tax replacement excise taxes	10,802						10,802		T15	10,802	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax	319	7		72			398		T19	398	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes		272,424					272,424		T09	272,424	14				
15	TOTAL OTHER CITY TAXES	11,121	272,431	0	72	0	0	283,624	0		283,624	15				
16	Section B - LICENSES AND PERMITS	27,116						27,116		T29	27,116	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	1,977		192				2,169	779	U20	2,948	18				
19	Rents and royalties	9,458					700	10,158		U40	10,158	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	11,435	0	192	0	0	700	12,327	779		13,106	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants	126,322						126,322		B89	126,322	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	126,322	0	0	0	0	0	126,322	0		126,322	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LISBON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		223,770					223,770		C46	223,770	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	116,445						116,445		C89	116,445	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	116,445	223,770	0	0	0	0	340,215	0		340,215	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	21,390						21,390			21,390	63				
64	Library service							0		D89	0	64				
65	Township contributions	14,186						14,186		D89	14,186	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	35,576	0	0	0	0	0	35,576	0		35,576	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	278,343	223,770	0	0	0	0	502,113	0		502,113	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	328,453	A91	328,453	73				
74	Sewer							0	331,185	A8Ø	331,185	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	137,379	A81	137,379	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LISBON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	11,586						11,586		A61	11,586	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	35,849						35,849			35,849	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	47,435	0	0	0	0	0	47,435	797,017		844,452	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS		9,196					9,196		U01	9,196	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	11,142				30,548		41,690		U99	41,690	108				
109	Deposits and sales/fuel tax refunds	7,208						7,208		U99	7,208	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	7,378						7,378		U30	7,378	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	3,049				21,333		24,382			24,382	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	28,777	0	0	0	51,881	0	80,658	0		80,658	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF LISBON					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	980,311	719,523	150,079	166,667	51,881	700	2,069,161	797,796		2,866,957	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					329,000		329,000		NR	329,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	135,133	40,520		317,822	708,379		1,201,854			1,201,854	127
128	Internal TIF loans and transfers in			39,890	62,987			102,877			102,877	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	135,133	40,520	39,890	380,809	1,037,379	0	1,633,731	0		1,633,731	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,115,444	760,043	189,969	547,476	1,089,260	700	3,702,892	797,796		4,500,688	132
133												133
134	Beginning fund balance July 1, 2014	341,838	86,333	-16,525	63,115	344,850	73,387	892,998	193,944		1,086,942	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,457,282	846,376	173,444	610,591	1,434,110	74,087	4,595,890	991,740		5,587,630	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
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158												158
159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF LISBON							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	215,136	80,490					295,626		E62	295,626	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	2,906						2,906		E89	2,906	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	74,607	2,925					77,532		E24	77,532	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	3,500						3,500		E32	3,500	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	762						762		E32	762	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	296,911	83,415	0	0	0	0	380,326			380,326	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LISBON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		237,785					237,785		E44	237,785	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		25,971					25,971		E44	25,971	48
49	Traffic control safety — Current operation		15,675					15,675		E44	15,675	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	0	279,431	0	0	0	0	279,431			279,431	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF LISBON							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LISBON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	72,920	6,566					79,486		E52	79,486	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	48,186	10,832					59,018		E61	59,018	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	27,395	3,278					30,673		E61	30,673	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	32,841	2,172					35,013		E03	35,013	133				
134	Purchase of land and equipment	400						400		G03	400	134				
135	Community center, zoo, marina, and auditorium	12,998						12,998		E61	12,998	135				
136	Other culture and recreation	12,763						12,763		E61	12,763	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	207,503	22,848	0	0	0	0	230,351			230,351	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation	38,800						38,800		E89	38,800	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation			49,710				49,710		E89	49,710	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation	5,049	724					5,773		E29	5,773	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation	5,380						5,380		E89	5,380	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	49,229	724	49,710	0	0	0	99,663			99,663	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF LISBON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	9,486	715					10,201		E29	10,201	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	104,927	33,699					138,626		E23	138,626	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	11,023						11,023		E89	11,023	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	47,271						47,271		E31	47,271	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	11,144						11,144		E89	11,144	171
172	Other general government — Current operation	141,467	763					142,230		E89	142,230	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	325,318	35,177	0	0	0	0	360,495			360,495	176
177	Section G — DEBT SERVICE				409,827			409,827			409,827	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	409,827	0	0	409,827			409,827	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						612,632		612,632			612,632	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	612,632	0	612,632			612,632	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	612,632	0	612,632			612,632	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	878,961	421,595	49,710	409,827	612,632	0	2,372,725			2,372,725	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF LISBON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								226,954	E91	226,954	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								279,333	E80	279,333	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								128,328	E81	128,328	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF LISBON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								634,615		634,615	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	878,961	421,595	49,710	409,827	612,632	0	2,372,725	634,615		3,007,340	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	64,699	249,944		118,814	559,526		992,983	208,871		1,201,854	255
256	Internal TIF loans/repayments and transfers out			102,877				102,877			102,877	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	64,699	249,944	102,877	118,814	559,526	0	1,095,860	208,871		1,304,731	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	943,660	671,539	152,587	528,641	1,172,158	0	3,468,585	843,486		4,312,071	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable		174,837	20,857	81,950		74,087	351,731			351,731	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned	260,510				261,952		522,462			522,462	266
267	Unassigned	253,112						253,112			253,112	267
268	Total Governmental	513,622	174,837	20,857	81,950	261,952	74,087	1,127,305			1,127,305	268
269	Proprietary								148,254		148,254	269
270	Total ending fund balance June 30, 2015	513,622	174,837	20,857	81,950	261,952	74,087	1,127,305	148,254		1,275,559	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,457,282	846,376	173,444	610,591	1,434,110	74,087	4,595,890	991,740		5,587,630	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF LISBON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....		Amount - Omit cents	
		Z00 \$	556,398

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 399,000	29U \$	39U \$ 22,000	49U \$	49U \$	49U \$	49U \$	I91 \$ 12,968
2. Sewer utility	19U 688,000	29U	39U 60,000	49U	49U	49U	49U	I89 13,720
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. Bond 2005 (208)	19U 395,000	29U	39U 70,000	49U	49U	49U	49U	I89 16,773
11. Bond 2.395 Million (210)	19U 1,960,000	29U	39U 130,000	49U	49U	49U	49U	I89 54,410
12. Splash Pad (304)	19U 0	29U 329,000	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	3,442,000	329,000	282,000	0	0	0	0	97,871

B. Short-term debt

Outstanding as of JULY 1, 2014	61V \$	
	64V \$	
Outstanding as of JUNE 30, 2015		

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

		Amount - Omit cents	
\$	128,191,232	x .05 = \$	6,409,562

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		1,275,559	1,275,559

REMARKS

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Continued on next page

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